REGISTERED NO. M. 7404

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. VIII] Trivandrum, Monday, 15th April 1963 / 25th Chaitra 1885 [No. 77.

CONTENTS

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS,
TRIVANDRUM, 1963.

GOVERNMENT OF KERALA

Law Department

NOTIFICATION

No. 3102|63|Law F2.

Dated, Trivandrum, 15th April, 1963|
Chaitra 25, 1885 (Saka).

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the President on the 11th day of April, 1963.

By order of the Governor,
P. SANKARAN ELAYATH,
Law Secretary.

33/1273.

ACT 24 OF 1963

THE KERALA MOTOR VEHICLES TAXATION ACT, 1963

An Act to unify and amend the law relating to the levy of tax on motor vehicles in the State of Kerala.

Preamble.—WHEREAS it is expedient to unify and amend the laws relating to the levy of tax on motor vehicles in the State of Kerala;

BE it enacted in the Fourteenth Year of the Republic of India as follows:—

1. **Short title, extent and commencement.**—(1) This Act may be called the Kerala Motor Vehicles Taxation Act, 1963.

(2) It extends to the whole of the State of Kerala.

(3) It shall come into force on such date as the Government may, by notification in the Gazette, appoint.

2. **Definitions.**—In this Act, unless the context otherwise requires,—

(a) 'fleet owner' means a person, an institution or the Government who, or which, is the registered owner of one hundred or more transport vehicles used or kept for use in the State;

(b) 'laden weight'—

(i) in relation to a motor vehicle means, in case a permit is issued to the vehicle under the Motor Vehicles Act, 1939 (Central Act 4 of 1939), the maximum laden weight specified in such permit, if no such permit is issued, the maximum laden weight specified in the registration certificate of the vehicle, and if such weight is not specified in such certificate, the maximum laden weight of the vehicle determined in such manner as the Registering Authority may deem fit;

(ii) in relation to a trailer means, in case a permit is issued to the vehicle to which the trailer is attached under the Motor Vehicles Act, 1939 (Central Act 4 of 1939), the maximum laden weight specified in such permit in respect of the trailer, if no such permit is issued, the maximum laden weight specified in respect of the trailer in the registration certificate of the vehicle to which the trailer is attached, and if such weight is not specified in such certificate, the maximum laden weight of the trailer determined in such manner as the Registering Authority may deem fit;

(c) 'local authority' includes a cantonment authority within the meaning of the Cantonments Act, 1924 (Central Act II of 1924);

(d) 'prescribed' means prescribed by rules made under this Act;

(e) 'registered owner' means the person in whose name a motor vehicle is registered or deemed to be registered under the Motor Vehicles Act, 1939 (Central Act 4 of 1939);

(f) 'State' means the State of Kerala;

(g) 'Schedule' means a schedule appended to this Act;

(h) 'tax' means the motor vehicle tax imposed under this Act;

(i) 'taxation officer' means, in the case of a fleet owner, the Regional Transport Officer, and in other cases such other officer as may be appointed by the Government to exercise the powers and to perform the functions of a taxation officer under this Act;

(j) 'tax licence' means a licence issued under sub-section (3) of section 4 and includes a duplicate tax licence issued in place of the original licence;

(k) 'year' means the financial year; 'half year' means the first six months or second six months of such year; and 'quarter' means the first three months or the second three months of such 'half year';

(l) words and expressions used but not defined in this Act but defined in the Motor Vehicles Act, 1939 (Central Act 4 of 1939) shall have the meaning respectively assigned to them in that Act.

3. **Levy of tax.**—(1) Subject to the other provisions of this Act; on and from the date appointed under sub-section (3) of section 1, a tax at the rates fixed by the Government by notification in the Gazette, not exceeding the maximum rates specified in the First Schedule, shall be levied on all motor vehicles used or kept for use in the State:

Provided that no tax shall be levied on a motor vehicle kept by a dealer in, or a manufacturer of, such vehicle for the purposes of trade and used under the authorisation of a trade certificate granted by the registering authority.

(2) The registered owner of, or any person having possession or control of, a motor vehicle, of which the certificate of registration is current, shall, for the purposes of this Act, be deemed to use or keep such vehicle for use in the State except during any period for which the Regional Transport Officer has certified in the prescribed manner that the motor vehicle has not been used or kept for use.

(3) Notwithstanding anything contained in sub-section (1), the Government may, by notification in the Gazette, from time to time, direct that a temporary licence for a period not exceeding thirty days at a time may be issued in respect of any

class of motor vehicles on payment of such tax (not exceeding the maximum specified in Schedule II) and subject to such conditions as may be specified in such notification.

(4) In the case of motor vehicles in respect of which any reciprocal arrangement relating to taxation has been entered into between the Government of Kerala and any other State Government, the levy of tax shall, notwithstanding anything contained in this Act, be in accordance with the terms and conditions of such reciprocal arrangement:

Provided that the tax leviable under any such arrangement shall not exceed the tax leviable under the First Schedule or the Second Schedule, as the case may be:

Provided further that the terms and conditions of every such reciprocal arrangement shall be published in the Gazette and a copy thereof shall be placed before the Legislative Assembly.

4. **Payment of tax and issue of licence.**—(1) The tax levied in pursuance of sub-section (1) of section 3 shall be paid in advance, in such manner as may be prescribed, by the registered owner or person having possession or control of the motor vehicle, for a quarter, half year or year, at his choice, upon a quarterly, half yearly or annual licence to be taken out by him.

Explanation.—The tax for a half yearly licence shall not exceed twice, and the tax for an annual licence shall not exceed four times, the tax for a quarterly licence.

(2) In the case of half-yearly and annual licence such rebate in respect of the tax as may be prescribed shall be granted.

(3) When any person pays the amount of tax in respect of a motor vehicle used or kept for use in the State or produces a certificate from the Regional Transport Officer, on proof, that no tax is payable in respect of such vehicle, the Taxation Officer shall—

(a) grant to such person a licence in the prescribed form, and

(b) record that the tax has been paid for the specified period, or that no tax is payable in respect of that vehicle, as the case may be, in the certificate of registration granted in respect of the vehicle under the Motor Vehicles Act, 1939, or in the case of vehicles not registered under that Act, in a certificate in such form as may be prescribed by the Government.

(4) No motor vehicle liable to tax under section 3 shall be kept for use in the State, unless the registered owner, or the person having possession or control of such vehicle has obtained a tax licence under sub-section (3) in respect of that vehicle.

(5) No motor vehicle liable to tax under section 3 shall be used in the State unless a valid tax licence obtained under sub-section (3) is displayed on the vehicle in the prescribed manner.

(6) Notwithstanding anything contained in sub-section (1), no person shall be liable to tax during any period on account of any taxable motor vehicle, the tax due in respect of which for the same period has already been paid by some other person.

5. **Exemption from tax.**—(1) In the case of a motor vehicle not being intended to be used or kept for use during the first month or first and second months of a quarter, or the whole of a quarter, half year or year, as the case may be, the registered owner or person having possession or control of such vehicle, shall give previous intimation in writing to the Regional Transport Officer in whose jurisdiction the motor vehicle is kept that such vehicle would not be used for such period and may at the same time surrender the certificate of registration and permit, if any, of the vehicle; and thereupon notwithstanding anything contained in sub-section (2) of section 3, the registered owner or such other person shall not be deemed to have used or kept for use the vehicle for such period and no tax shall be payable in respect of such vehicle for such period.

(2) Nothing in sub-section (1) shall exempt a person from liability to pay tax in respect of such vehicle, if on verification it is found that the vehicle has been used during such period or any portion thereof.

6. **Refund of tax.**—Where the tax for any motor vehicle has been paid for any quarter, half-year or year and the vehicle has not been used or kept for use during the whole of that quarter, half-year or year or a continuous part thereof not being less than one month, a refund of the tax at such rates as may, from time to time, be notified by the Government, shall be payable subject to such conditions as may be specified in such notification.

7. **Payment of additional tax.**—When any motor vehicle in respect of which tax has been paid is altered or proposed to be used, in such a manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the registered owner or person who is in possession or control of such vehicle shall pay an additional tax of a sum which is equal to the difference between the tax already paid and the tax which is payable in respect of such vehicle for the period for which the higher rate of tax is payable in consequence of its being altered or so proposed to be used and the licensing officer shall not grant a fresh tax licence in respect of such vehicle so altered or proposed to be so used until such amount of tax has been paid.

8. **Production of certificate of insurance.**—Every registered owner or person having possession or control of a motor vehicle shall, at the time of making payment of the tax, produce before the taxation officer a valid certificate of insurance in respect of the vehicle complying with the requirements of Chapter VII of the Travancore-Cochin Motor Vehicles Act, 1125 (Act X of 1125).

9. **Liability to payment of tax by persons succeeding to the ownership, possession or control of motor vehicles.**—(1) If the tax leviable in respect of any motor vehicle remains unpaid by any person liable for the payment thereof and such person before having paid the tax has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who has possession or control of such vehicle shall be liable to pay the said tax to the Taxation Officer.

(2) Nothing contained in this section shall be deemed to affect the liability to pay the said tax of the person who has transferred the ownership or has ceased to be in possession or control of such vehicles.

10. **Levy of tax, etc., in the case of fleet owner.**—In the case of a fleet owner, the provisions of sections 3, 4 and 6 shall, so far as may be, apply subject to the following modifications, namely:—

(a) In order to determine the amount of tax payable by a fleet owner in any year, before the commencement of such year, the fleet owner shall first make and deliver to the Regional Transport Officer concerned a preliminary declaration in the prescribed form stating the prescribed particulars in respect of the transport vehicles liable to tax under this Act kept by him on the last day of February of the year immediately preceding the year for which such declaration is made. Such declaration shall be accompanied by a certificate of final assessment of tax if any, issued by the Regional Transport Officer concerned for such previous year, and such other documents as may be prescribed.

(b) On receipt of such preliminary declaration and as soon as may be after the commencement of the year, the Regional Transport Officer concerned shall, on the basis of such declaration, determine the amount of tax to be paid by such fleet owner provisionally and communicate the same to the fleet owner by issuing a certificate of provisional assessment of tax for the year in such form as may be prescribed.

(c) The amount of tax provisionally determined under clause (b) shall be paid by the fleet owner to the Regional Transport Officer within fifteen days from the date of receipt of the certificate of the provisional assessment by him.

(d) The fleet owner shall then fill up and sign a final declaration in the prescribed form stating the prescribed particulars in respect of the transport vehicles liable to tax under this Act kept by him in the current year and shall deliver within the prescribed time the final declaration so filled in and signed to the Regional Transport Officer concerned. Such declaration shall be accompanied by the Certificate of provisional assessment of tax issued by the Regional Transport Officer concerned for the year and such other documents as may be prescribed.

(e) On receipt of such final declaration the Regional Transport Officer concerned shall verify the number of transport vehicles used or kept for use by the fleet owner during the current year, the passenger capacity in the case of stage carriages and contract carriages, the permit laden weight in the case of goods vehicles, the unladen weight in the case of other vehicles and such other particulars as may be deemed necessary and shall finally determine the amount of tax leviable at the rate fixed under section 3 on the transport vehicles of such fleet owner and communicate the same to the fleet owner by issuing a certificate of final assessment of tax for the year in such form as may be prescribed.

(f) When the amount of tax is finally determined under clause (e) taking into consideration the amount paid by the fleet owner under clause (c), the difference that may be due shall be paid by, or refunded to the fleet owner in such manner and within such time as may be prescribed:

Provided that the fleet owner shall be entitled to a proportionate reduction in the amount of tax finally leviable in respect of vehicles which are certified by the Regional Transport Officer concerned as not used for a period of one calendar month or more.

(g) Within thirty days of the transfer of ownership of any of his transport vehicles, the fleet owner shall report the transfer to the Regional Transport Officer concerned.

(h) The Regional Transport Officer concerned may, for the purposes of this section, require the fleet owner to produce before him any transport vehicle or any accounts, registers, records or other documents or to furnish any information or may examine the vehicles or the accounts, registers, records, or other documents and the fleet owner shall comply with any such requirement made of him.

11. **Power of an Officer of the Police or of the Motor Vehicles Department to stop a motor vehicle.**—(1) Any Police Officer in uniform or any officer of the Motor Vehicles Department not below such rank as may be prescribed by the Government in this behalf, may require the driver of any motor vehicle in any public place to stop such vehicle and cause it to remain stationary, so long as may reasonably be necessary for the purpose of satisfying himself that the amount of the tax due in accordance with the provisions of this Act in respect of such vehicle has been paid.

(2) Any person failing to stop a motor vehicle when required to do so by any such officer under sub-section (1) shall, on conviction, be punishable with the same penalty as provided in section 15.

12. **Penalty payable when tax not paid.**—When any registered owner or any person who has possession or control of any motor vehicle used or kept for use in the State is in default in making a payment of the tax, the Regional Transport

Officer may direct that, in addition to the amount of arrears, a sum not exceeding such arrears in respect of such vehicle shall be recovered from him by way of penalty:

Provided that before giving any such direction the registered owner or person shall be given a reasonable opportunity of being heard.

13. **Tax recoverable as an arrear of land revenue.**—Any tax due under this Act shall be recoverable in the same manner as an arrear of land revenue. The Motor Vehicle in respect of which tax is due or its accessories may be distrained and sold in pursuance of this section whether or not such vehicle or accessories are in the possession or control of the person liable to pay the tax.

14. **Transport vehicle permit to be ineffective if tax not paid.**—Notwithstanding the provisions of the Motor Vehicles Act, 1939 (Central Act 4 of 1939), if the tax due in respect of a transport vehicle is not paid within the prescribed period, the validity of the permit shall become ineffective from the date of expiry of the said period until such time as the tax is actually paid.

15. **Other penalties.**—Whoever contravenes any of the provisions of this Act or any rule made thereunder shall, on conviction, if no other penalty is elsewhere provided in this Act or the rules for such a contravention, be punishable with fine which may extend to one hundred rupees and in the event of such person having been previously convicted of an offence under this Act or any rule made thereunder, with fine which may extend to two hundred rupees.

16. **Offences by companies.**—(1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed, was in charge of, and was responsible to the company for the conduct of the business of the company, as well as the company shall be deemed to be guilty of the offence and shall be liable to be proceeded agianst and punished accordingly;

Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceedel against and punished accordingly.

Explanation.—For the purposes of this Section,—

(a) "company" means a body corporate, and includes a firm or other association of individuals; and

(b) 'director' in relation to a firm means a partner in the firm.

17. **Trial of offences.**—No court inferior to that of a Magistrate of the Second Class shall try an offence punishable under this Act.

18. **Compensation to local authorities from the proceeds of tax collected.**—From the proceeds of the tax collected under this Act every year, there shall be paid to each local authority such compensation as may be fixed by the Government with due regard to the length of the roads maintained by such local authority and the volume of motor traffic making use of such roads. The annual compensation payable shall be fixed in advance for periods of five years on the recommendation of a Committee to be appointed by the Government from time to time. The decision of the Government in the matter shall be final.

19. **Protection for bona fide Acts.**—No prosecution, suit or other proceedings shall lie against any person for anything in good faith, done or intended to be done, under this Act.

20. **Exemption for motor vehicles used for agricultural operations.**—Where the registered owner or the person having possession or control of a motor vehicle is an agriculturist and that motor vehicle has been designed for agricultural operations relating to food crops and is used solely for such operations in relation to his own land, then, that vehicle shall be exempt from the payment of the tax.

Explanation.—For the purposes of this section the expression "agricultural operations" includes,—

(i) tilling, sowing, harvesting, crushing of any agricultural produce or any other similar operation carried out for the purpose of agriculture;

(ii) transport of manure, seeds, insecticides and other like articles required for work in the land from the market to the land; and

(iii) transport of any agricultural produce from the land to the place of storage or from the place of storage to the market.

21. **Reduction of tax in cases of certain motor vehicles.**—Where the registered owner of a motor vehicle used or kept for use in the State is a co-operative society registered or deemed to be registered under any law relating to co-operative societies for the time being in force, the tax payable in respect of that motor vehicle shall be one half of the rates specified in Schedule I, if the taxation officer is satisfied, after such enquiry as he deems fit, that,—

(i) the co-operative society is solely engaged in the business of transport of goods or passengers or both from one place to another in motor vehicles;

(ii) at least seventy-five per cent of the members of the co-operative society are its employees;

(iii) at least fifty per cent of the members of the co-operative society are not related to each other;

(iv) at least ninety per cent of the employees of the society are its members; and

(v) the motor vehicle is used or kept for use exclusively for the purpose of the co-operative society.

Explanation.—For the purposes of this section a member shall be deemed to be related to any other member if that member is the husband, wife, brother or sister or any lineal ascendant or descendant of that other member.

22. **Exemption from or reduction of tax.**—The Government may, if in its opinion, it is necessary in the public interest so to do, by notification in the Gazette, make an exemption, reduction in the rate or other modification in regard to the tax payable—

(i) by any person or class of persons; or

(ii) in respect of any motor vehicle or class of motor vehicles; or

(iii) in respect of any motor vehicle or class of motor vehicles using a specified route.

23. **Appeals.**—Any person, who is aggrieved by any order of a Taxation Officer or Regional Transport Officer made under this Act, may within the prescribed time and in the prescribed manner, appeal to the District Collector.

24. **Power of Government to make rules.**—(1) The Government may, subject to the condition of previous publication, by notification in the Gazette, make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power the Government may make rules for all or any of the following purposes, namely:—

(a) to prescribe the manner in which tax shall be paid and the documents to be produced for the issue of tax licence;

(b) to prescribe the manner of certifying under sub-section (2) of section 3;

(c) to prescribe the form of any tax licence, certificate or declaration, and the particulars to be stated therein;

(d) to prescribe the conditions under which duplicate tax licence may be granted and the fee payable for such grant;

(e) to regulate the manner in which refunds or deductions or exemptions may be claimed;

(f) to prescribe the rank of officer who may exercise power under section 11;

(g) to provide for the total or partial exemption from liability to payment of the tax of any motor vehicle brought into the State by any person visiting the State or making a temporary stay therein, the amount which shall be payable on account of such vehicle and the tax licence which any such vehicle shall carry;

(h) the time within which and the manner in which an appeal may be made under section 23 the fees to be paid in respect of such appeal and the conduct and hearing of such appeal;

(i) any other matter which may be prescribed.

(3) Any rule made under sub-section (1), may provide that a breach thereof shall be punishable with fine which may extend to fifty rupees.

(4) Every rule made under this Act shall be laid, as soon as may be after it is made, before the Legislative Assembly while it is in session for a total period of fourteen days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, the Legislative Assembly make any modification in the rule or decide that the rule should not be issued, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

25. **Additional tax payable in certain cases.**—(1) Where before the commencement of this Act tax in respect of a motor vehicle for the quarter, half year or year commencing on the first day of April 1963 has been paid at the rates in force at the time of payment, the registered owner or person having possession or control of such motor vehicle shall be liable to pay, in addition, an amount equal to the difference between—

(i) the tax calculated at the rate fixed under this Act for the period beginning with the date of commencement of this Act and ending with the quarter, half year or year as the case may be; and

(ii) the tax calculated at the rate in force immediately before the commencement of this Act for the same period.

(2) The amount payable under sub-section (1) shall be paid in such manner and within such time as may be prescribed.

26. **Repeal.**—The Madras Motor Vehicles Taxation Act, 1931 (Madras Act III of 1931) as in force in the Malabar District referred to in sub section (2) of section 5 of the States

Reorganisation Act, 1956 (Central Act 37 of 1956) and the provisions of the Travancore-Cochin Vehicles Taxation Act, 1950 (Act XIV of 1950) in so far as they relate to taxation and licensing of motor vehicles are hereby repealed:

Provided that such repeal shall not affect—

(a) the previous operation of the said enactments or anything duly done or suffered thereunder; or

(b) any right, privilege, obligation or liability acquired, accrued or incurred under the said enactments; or

(c) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said enactments; or

(d) any investigation, legal proceeding or remedy in respect of such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid; and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if this Act had not been passed:

Provided further that any licence issued under any of the repealed enactments shall continue to be valid for the period for which such licence or token has been issued as if it were a tax licence issued under this Act.

33/1273.

SCHEDULE—I

[See Section 3 (1)]

Class of vehicles		*Maximum quarterly tax*	
	..	*For vehicles fitted with pneumatic tyres* Rs.	*For other vehicles* Rs.
1. Motor cycles (including Motor Scooters and Cycles with attachment for propelling the same by mechanical power):			
(a) Bicycles not exceeding 100 kg. in unladen weight	..	6.00	8.00
(b) Bicycles exceeding 100 kg. but not exceeding 200 kg. in unladen weight	..	9.00	12.00
(c) Bicycles exceeding 200 kg. in unladen weight	..	12.00	16.00
(d) Bicycles with side car or drawing a trailer	..	15.00	18.00
(e) Tricycles	..	15.00	18.00
2. Invalid carriages	..	7.50	10.00
3. Goods vehicles:			
(a) Motor cycle trucks not exceeding 300 kg. in laden weight	..	33.00	43.00
(b) Vehicles not exceeding 1,000 kg. in laden weight	..	67.00	100.00
(c) Vehicles exceeding 1,000 kg. but not exceeding 1,500 kg. in laden weight	..	133.00	200.00
(d) Vehicles exceeding 1,500 kg. but not exceeding 2,000 kg. in laden weight	..	160.00	240.00
(e) Vehicles exceeding 2,000 kg. but not exceeding 3,000 kg. in laden weight	..	210.00	315.00
(f) Vehicles exceeding 3,000 kg. but not exceeding 4,000 kg. in laden weight	..	270.00	405.00

Class of vehicles	Maximum quarterly tax	
	For vehicles fitted with pneumatic tyres Rs.	For other vehicles Rs.
(g) Vehicles exceeding 4,000 kg. but not exceeding 5,500 kg. in laden weight ..	325.00	525.00
(h) Vehicles exceeding 5,500 kg. but not exceeding 7,000 kg. in laden weight ..	425.00	675.00
(i) Vehicles exceeding 7,000 kg. but not exceeding 9,000 kg. in laden weight ..	525.00	825.00
(j) Vehicles exceeding 9,000 kg. but not exceeding 9,500 kg. in laden weight ..	575.00	900.00
(k) Vehicles exceeding 9,500 kg. but not exceeding 10,500 kg. in laden weight	625.00	975.00
(l) Vehicles exceeding 10,500 kg. in laden weight ..	725.00	1,125.00
(m) Tax payable in respect of trailers used for carrying goods other than trailers falling under clause 7 of this schedule:		
(i) For each trailer not exceeding 1000 Kg. in laden weight ..	50.00	75.00
(ii) For each trailer exceeding 1000 Kg. but not exceeding 1,500 Kg. in laden weight ..	99.00	150.00
(iii) For each trailer exceeding 1,500 Kg. but not exceeding 2,000 Kg. in laden weight ..	113.00	169.00
(iv) For each trailer exceeding 2,000 Kg. but not exceeding 3,000 Kg. in laden weight ..	158.00	236.00
(v) For each trailer exceeding 3,000 Kg. but not exceeding 4,000 Kg. in laden weight ..	203.00	304.00
(vi) For each trailer exceeding 4,000 Kg. but not exceeding 5,500 Kg. in laden weight ..	300.00	450.00
(vii) For each trailer exceeding 5,500 Kg. but not exceeding 7,000 Kg. in laden weight ..	375.00	563.00

(viii) For each trailer exceeding 7,000 Kg. but not exceeding 9,000 Kg. in laden weight	..	450.00	675.00
(ix) For each trailer exceeding 9,000 Kg. but not exceeding 9,500 Kg. in laden weight	..	487.50	731.25
(x) For each trailer exceeding 9,500 Kg. but not exceeding 10,500 Kg. in laden weight	..	525.00	787.50
(xi) For each trailer exceeding 10,500 Kg. in laden weight	..	600.00	900.00
4. Motor vehicles plying for hire and used for the transport of passengers and in respect of which permits have been issued under the M. V. Act 1939—			
(i) Vehicles permitted to carry in all:			
(a) Not more than three persons	..	40.00	55.00
(b) More than three persons but not more than five persons (other than the driver)	..	100.00	138.00
(ii) Vehicles permitted to carry more than five persons:			
(a) For every seated passenger (other than the driver and conductor) which the vehicle is permitted to carry and where the total distance permitted to be covered by the vehicle in a day—			
(i) Does not exceed 200 km.	..	35.00	50.00
(ii) Exceeds 200 km.	..	40.00	55.00
(b) For every passenger (other than a seated passenger, the driver and the conductor) which the vehicle is permitted to carry	..	10.00	15.00
5. Motor vehicles not themselves constructed to carry any load (other than water, fuel, accumulators and other equipment used for the purpose of propulsion loose tools and loose equipment) used for the haulage solely and weighing together with the largest number of trailers proposed to be drawn:			
(a) Not more than 4,050 kg. in laden weight	..	50.00	75.00
(b) More than 4,050 kg. but not more than 6,100 kg. in laden weight	..	120.00	180.00
(c) More than 6,100 kg. in laden weight	..	270.00	405.00

Class of vehicles	Maximum quarterly tax	
	For vehicles fitted with pneumatic tyres Rs.	For other vehicles Rs.
6. Fire engines, fire tenders and/road water sprinkler:		
(a) Not exceeding 1,000 kg. in laden weight ..	16.00	24.00
(b) Exceeding 1,000 kg. but not exceeding 1,500 kg. in laden weight ..	24.00	36.00
(c) Exceeding 1,500 kg. but not exceeding 2,275 kg. in laden weight ..	32.00	48.00
(d) Exceeding 2,275 kg. but not exceeding 3,050 kg. in laden weight ..	40.00	60.00
(e) Exceeding 3,050 kg. but not exceeding 4,300 kg. in laden weight ..	48.00	72.00
(f) Exceeding 4,300 kg. but not exceeding 5,575 kg. in laden weight ..	60.00	90.00
(g) Exceeding 5,575 kg. but not exceeding 7,600 kg. in laden weight ..	72.00	108.00
(h) Exceeding 7,600 kg. but not exceeding 9,125 kg. in laden weight ..	88.00	132.00
7. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule—		
(a) Weighing not more than 750 kg. unladen ..	30.00	39.00
(b) Weighing more than 750 kg. but not more than 1,500 kg. unladen ..	40.00	55.00
(c) Weighing more than 1,500 kg. but not more than 2,275 kg. unladen ..	50.00	71.00
(d) Weighing more than 2,275 kg. but not more than 3,050 kg. unladen ..	60.00	84.00
(e) Weighing more than 3,050 kg. unladen ..	75.00	105.00
(f) Additional tax payable in respect of such vehicles used for drawing trailers:		
(i) For each trailer not exceeding 1,000 kg. in unladen weight ..	12.00	18.00
(ii) For each trailer exceeding 1,000 kg. in unladen weight ..	24.00	36.00
Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.		
8. Brake down vans used for taking disabled vehicles ..	51.00	75.00

SCHEDULE—II
[See Section 3 (3)]

Class of vehicles	*Max. Tax for vehicles fitted with pneumatic tyres*		*Max. Tax for other vehicles*	
	For a period not exceeding 7 days	*For a period exceeding 7 days but not exceeding 30 days*	*For a period not exceeding 7 days*	*For a period exceeding 7 days but not exceeding 30 days*
(1)	(2)	(3)	(4)	(5)
	Rs.	*Rs.*	*Rs.*	*Rs.*
1. Motor cycles whether used for drawing a trailer or side car or not (including motor scooters and cycles with attachment for propelling the same by mechanical power) and tricycles	2.00	5.00	2.50	6.25
2. Invalid carriages	1.25	3.75	1.75	5.00
3. Goods Vehicles:				
(a) Vehicles not exceeding 1000 kg. in laden weight	8.50	25.00	12.50	37.50
(b) Vehicles exceeding 1,000 kg. but not exceeding 1,500 kg. in laden weight	16.50	50.00	25.00	74.00
(c) Vehicles exceeding 1,500 kg. but not exceeding 2,000 kg. in laden weight	19.00	57.00	29.00	85.00
(d) Vehicles exceeding 2,000 kg. but not exceeding 3,000 kg. in laden weight	26.00	79.00	40.00	118.00
(e) Vehicles exceeding 3,000 kg. but not exceeding 4,000 kg. in laden weight	34.00	101.00	51.00	152.00
(f) Vehicles exceeding 4,000 kg. but not exceeding 5,500 kg. in laden weight	40.00	118.00	60.00	178.00

Class of Vehicles	*Max. Tax for vehicles fitted with pneumatic tyres*		*Max. Tax for other vehicles*	
	For a period not exceeding 7 days	*For a period exceeding 7 days but not exceeding 30 days*	*For a period not exceeding 7 days*	*For a period exceeding 7 days but not exceeding 30 days*
(1)	(2)	(3)	(4)	(5)
(g) Vehicles exceeding 5,500 kg. but not exceeding 7,000 kg. in laden weight	53.00	157.00	79.00	234.00
(h) Vehicles exceeding 7,000 kg. but not exceeding 9,000 kg. in laden weight	72.00	212.00	106.00	317.00
(i) Vehicles exceeding 9,000 kg. but not exceeding 9,500 kg. in laden weight	77.00	228.00	115.00	344.00
(j) Vehicles exceeding 9,500 kg. but not exceeding 10,500 kg. in laden weight	93.00	279.00	140.00	418.00
(k) Vehicles exceeding 10,500 kg. in laden weight	113.00	338.00	169.00	506.00
(l) Tax payable in respect of trailers used for carrying goods other than trailers falling under Clause 5 of this Schedule—				
(i) For each trailer not exceeding 1,000 kg. in laden weight	6.50	19.00	9.50	28.00
(ii) For each trailer exceeding 1,000 kg. but not exceeding 1,500 kg. in laden weight	12.50	37.50	19.00	55.50
(iii) For each trailer exceeding 1,500 kg. but not exceeding 2,000 kg. in laden weight	14.00	43.00	22.00	64.00
(iv) For each trailer exceeding 2,000 kg. but not exceeding 3,000 kg. in laden weight	20.00	59.00	30.00	89.00

(v) For each trailer exceeding 3,000 kg. but not exceeding 4,000 kg. in laden weight	26.00	76.00	38.00	114.00
(vi) For each trailer exceeding 4,000 kg. but not exceeding 5,500 kg. in laden weight	34.00	101.00	51.00	152.00
(vii) For each trailer exceeding 5,500 kg. but not exceeding 7,000 kg. in laden weight	44.00	161.00	65.00	194.00
(viii) For each trailer exceeding 7,000 kg. but not exceeding 9,000 kg. in laden weight	59.00	173.00	86.00	260.00
(ix) For each trailer exceeding 9,000 kg. but not exceeding 9,500 kg. in laden weight	62.00	185.00	93.00	279.00
(x) For each trailer exceeding 9,500 kg. but not exceeding 10,500 kg. in laden weight	75.00	225.00	113.00	338.00
(xi) For each trailer exceeding 10,500 kg. in laden weight	90.00	270.00	135.00	405.00
4. Motor Vehicles plying for hire and used for the transport of passengers—				
(a) Vehicles in respect of which permits have been issued under the Motor Vehicles Act, 1939 to carry not more than five persons (excluding the driver)	18.00	53.50	27.00	80.00
(b) Vehicles in respect of which permits have been issued under the Motor Vehicles Act, 1939 to carry more than five persons (other than the driver & conductor) and where the total distance permitted to be covered by the vehicle in a day				
(i) does not exceed 200 km. for every person the vehicle is permitted to carry	4.68	14.50	6.68	20.00
(ii) exceeds 200 km. for every person the vehicle is permitted to carry	5.34	16.00	7.34	22.00

Class of Vehicles	Max. Tax for vehicles fitted with pneumatic tyres		Max. Tax for other vehicles	
	For a period not exceeding 7 days	For a period exceeding 7 days but not exceeding 30 days	For a period not exceeding 7 days	For a period exceeding 7 days but not exceeding 30 days
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
5. Motor vehicles other than those liable to tax under the foregoing provisions of the Schedule:				
(a) Weighing not more than 750 kg. unladen	3.00	12.75	6.25	18.50
(b) Weighing more than 750 kg. but not more than 1,500 kg. unladen	5.65	16.65	8.50	25.00
(c) Weighing more than 1,500 kg. but not more than 2,275 kg. unladen	7.30	21.65	11.30	33.00
(d) Weighing more than 2,275 kg. but not more than 3,050 kg. unladen	8.45	25.00	12.50	37.50
(e) Weighing more than 3,050 kg. unladen	10.60	31.25	15.60	46.85
(f) Additional tax payable in respect of such vehicles used for drawing trailers—				
(i) For each trailer not exceeding 1000 kg. in unladen weight	1.75	5.00	2.50	7.50
(ii) For each trailer exceeding 1000 kg. in unladen weight	3.50	10.00	5.00	15.00
Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.				

GOVERNMENT OF KERALA

Law Department

NOTIFICATION

No. 3107|63|Law F2.

Dated, Trivandrum, 15th April, 1963|
Chaitra 25, 1885 (Saka)

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the President on the 11th day of April, 1963.

By order of the Governor,
P. SANKARAN ELAYATH,
Law Secretary.

ACT 25 OF 1963

THE KERALA MOTOR VEHICLES (TAXATION OF PASSENGERS AND GOODS) ACT, 1963

An Act to provide for the levy of a tax on passengers and goods carried in stage carriages and public carrier vehicles in the State of Kerala.

Preamble.—WHEREAS it is expedient to provide for the levy of a tax on passengers and goods carried in stage carriages and public carrier vehicles in the State of Kerala;

BE it enacted in the Fourteenth Year of the Republic of India as follows:—

1. *Short title, extent and commencement.*—(1) This Act may be called the Kerala Motor Vehicles (Taxation of Passengers and Goods) Act, 1963.

(2) It extends to the whole of the State of Kerala.

(3) It shall come into force on such date as the Government may, by notification appoint.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(a) "notification" means a notification published in the Gazette;

(b) "operator" means any person whose name is entered in the permit as the holder thereof;

(c) "permit" means a permit granted or countersigned under the Motor Vehicles Act, 1939 (Central Act 4 of 1939), authorising the use of a vehicle as a stage carriage or as a public carrier vehicle in any part of the State;

(d) "prescribed" means prescribed by rules made under this Act;

(e) "public carrier vehicle" means a motor vehicle carrying or adapted to carry goods for hire or reward;

(f) "stage carriage" means a motor vehicle, carrying or adapted to carry more than six persons excluding the driver, which carries passengers for hire or reward, at separate fares paid by or for individual passengers, either for the whole journey or for stages of the journey, and includes such a carriage when used as a contract carriage within the meaning of the Motor Vehicles Act, 1939;

(g) "State" means the State of Kerala;

(h) "tax" menas the tax referred to in section 3;

(i) "taxable vehicle" means a stage carriage, or a public carrier vehicle, which is referred to in section 3.

3. *Levy of tax on passengers and goods.*—On and from the date of commencement of this Act, there shall be levied and paid to the Government, a tax on all passengers, luggage and goods carried by stage carriages, and on all goods transported by public carrier vehicles, at the rate of 10 naye paise in the rupee on the fares and freights, payable to the operators of such stage carriages and at the rate of 5 naye paise in the rupee on the freights payable to the operators of such public carrier vehicles:

Provided that in the case of all goods transported by public carrier vehicles for export out of the territory of India, no tax under this section shall be payable:

Provided further that no tax shall be levied on any passenger, luggage or goods carried in a stage carriage, if the total distance permitted to be covered by such stage carriage in a day, does not exceed eighty kilometres.

Explanation 1.—For the purposes of this proviso,"export" shall not include movements of goods from one port in the territory of India to another port in the said territory.

Explanation 2.—For the removal of doubts it is hereby declared that—

(i) in respect of passengers, luggage or goods booked through over the railways and any road transport service, the tax payable under tbis Act shall be calculated only on the fares and freights payable on such passengers, luggage or goods for the distance on the road covered by the taxable vehicle;

(ii) no tax shall be payable under this Act on goods carried by any vehicle owned by any department of the Central Government or by the Railways.

4. *Composition of tax.*—(1) The prescribed officer may, on application by the operator, permit him in the circumstances and under the conditions specified in the Schedule, to compound the tax assessable on him under this Act, by paying in lieu thereof, a fee fixed in the manner specified in the Schedule.

(2) The Schedule may, from time to time, be amended by notification made by the Government and approved by the Legislative Assembly of the State.

5. *Submission of returns.*—In respect of every taxable vehicle, the operator shall deliver or cause to be delivered to the officer in charge of any police station which lies on, or in the neighbourhood of, the route on which such vehicle is used and which is specified by the prescribed officer in consultation with the operator, a return in the prescribed form, either daily or at such other intervals as may be prescribed:

Provided that an operator may, after intimation to the prescribed officer, or if two or more officers are prescribed in respect of the same area, to any of them chosen by the operator, deliver his return or cause it to be delivered to the officer to whom such intimation is given, in which case the operator shall have no right, except with the permission of such officer, to deliver the return or cause it to be delivered at any police station or to any other officer.

6. *Tax to be paid every month into Government Treasury.*—The tax payable during any month in accordance with the returns submitted under section 5 shall be paid into a Government treasury by the operator and the receipt evidencing such payment forwarded to the prescribed officer, on or before the fifteenth day of the month immediately succeeding.

7. *Procedure where no payment is made, etc.*—In the following cases, that is to say,—

(a) where no returns have been submitted by the operator in respect of any taxable vehicle for any month or portion thereof, or

(b) where the returns submitted by the operator in respect of any taxable vehicle for any month or portion thereof, appear to the prescribed officer to be incorrect or incomplete,

the prescribed officer shall, after giving the operator a reasonable opportunity, in case (a) of making his representation, if any, and in case (b) of establishing the correctness and completeness of the returns submitted by him, determine the sum payable to the Government by the operator by way of tax during such month or portion thereof:

Provided that the sum so determined shall not exceed the maximum tax which would have been payable to the Government if the vehicle had carried its full complement of passengers, luggage and goods or of goods only, as the case may be, during such month or portion thereof.

8. *Fares and freights escaping assessment.*—If, for any reason, the whole or any portion of the tax leviable under this Act in respect of any month has escaped assessment, the prescribed officer may, at any time within, but not beyond, three years from the expiry of that month, assess the tax which has escaped assessment, after issuing a notice to the operator and making such inquiry as the officer may consider necessary.

9. *Penalty for non-payment of tax.*—Where the whole or any portion of the tax payable to the Government for any taxable vehicle in respect of any month in pursuance of section 6, 7 or 8 has not been paid to them in time, the prescribed officer may, after giving the defaulter an opportunity of being heard, in his discretion, levy, in addition to the tax so payable, a penalty not exceeding 25 per cent of the tax which is payable to the Government for the period or portion thereof under section 6, 7 or 8 as the case may be

10. *Recovery of tax, etc.*—(1) In the cases referred to in sections 6, 7, 8 and 9, the prescribed officer shall serve on the operator a notice of demand for the sums payable to the Government and the sums specified in such notice may be recovered from the operator as if they were arrears of land revenue.

(2) Where the sums specified in the notice of demand are not paid within thirty days from the date on which the notice was served on the operator, the taxable vehicle and its accessories may be distrained and sold under the appropriate Act relating to the recovery of land revenue, whether or not such vehicle or accessories are in the possession or control of the operator:

Provided that no distraint shall be made in pursuance of this sub-section except at the instance or with the consent of such officer as may be authorised by the Government in this behalf.

11. *Liability to payment of tax by persons succeeding to the ownership, possession or control of motor vehicles.*—(1) If the tax leviable in respect of any motor vehicle remains unpaid by any person liable for the payment thereof and such person before having paid the tax has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who has possession or control of such vehicle shall be liable to pay the said tax to the prescribed officer.

(2) Nothing contained in this section shall be deemed to affect the liability to pay the said tax of the person who has transferred the ownership or has ceased to be in possession or control of such vehicles.

12. *Restrictions on the use of taxable vehicles in certain cases.*—No taxable vehicle shall be used on any public road in the State—

(a) in case any tax or penalty payable in respect thereof remains unpaid for more than thirty days after the notice of demand referred to in section 10 has been served on the operator, until such tax or penalty is paid, or

(b) in case the returns required by section 5 have not been submitted, if daily returns are required, for more than seven days, and if returns at less frequent intervals have been prescribed, for such number of times and during such period as may be prescribed, until the returns are submitted:

Provided that the prescribed officer may, if the operator proves to his satisfaction that the failure to submit the returns referred to in clause (b) was not deliberate, exempt the vehicle from the operation of that clause.

13. *Appeal against demand.*—(1) Any operator objecting to a notice of demand served on him under section 10 may, within thirty days of the service thereof, appeal to the District Collector:

Provided that no appeal shall be entertained unless it is accompanied by satisfactory proof of the payment of the tax admitted by the appellant to be due.

(2) The District Collector may, after giving the appellant an opportunity of being heard, pass such orders on the appeal as he thinks fit.

14. *Power to order production of accounts.*—Any officer of the Government prescribed by them in this behalf may, by order, require any operator to produce such accounts, registers and documents, and to furnish such information relating to the taxable vehicle or the fares and freights collected in respect of passengers travelling or luggage or goods transported, therein, as may be specified in the order.

15. *Offences and penalties.*—Any person who—

(a) being an operator, submits or allows to be submitted an incorrect or incomplete return under section 5, or fails to submit a return as required under that section; or

(b) being an operator, fraudulently evades or allows to be evaded, the payment of any tax due from him; or

(c) being an operator, fraudulently makes or allows to be made any wrong entry in, or fraudulently omits or allows to be omitted any entry from, any statement submitted, or any account or register maintained by him; or

(d) wilfully acts in contravention of any of the provisions of this Act or any rules made thereunder or any lawful order passed in accordance therewith,

shall be punishable with fine which may extend to one thousand rupees, and if the Magistrate concerned so directs in his order, the person convicted shall pay in addition, as if it were a fine, such specified amount as the Magistrate may determine to be the amount which the person convicted has evaded to pay.

16. *Offences by companies.*—(1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed, was in charge of, and was responsible to the company for the conduct of the business of the company, as well as the company shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

(a) "company" means a body corporate, and includes a firm or other association of individuals; and

(b) "director" in relation to a firm means a partner in the firm.

17. *Composition of offences.*—(1) The prescribed officer may accept from any person who has committed, or is reasonably suspected of having committed, any offence against this Act, consisting of the evasion of any tax leviable under this Act, a sum of money not exceeding two hundred and fifty rupees or double the amount of the tax recoverable, whichever is greater, in addition to the amount of tax so recoverable.

(2) No offence punishable under this Act shall be inquired into or tried by any Court inferior to that of a Magistrate of the Second Class.

18. *Reduction of tax in cases of certain motor vehicles.*—Where the operator of a motor vehicle is a co-operative society registered or deemed to be registered under any law relating to co-operative societies for the time being in force, the tax payable in respect of that motor vehicle shall be one half of the rates payable under this Act, if the prescribed officer is satisfied, after such enquiry as he deems fit, that,—

(i) the co-operative society is solely engaged in the business of transport of goods or passengers or both from one place to another in motor vehicles;

(ii) at least seventy-five per cent of the members of the co-operative society are its employees;

(iii) at least fifty per cent of the members of the co-operative society are not related to each other;

(iv) at least ninety per cent of the employees of the society are its members; and

(v) the motor vehicle is used exclusively by the co-operative society.

Explanation.—For the purposes of this section a member shall be deemed to be related to any other member if that member is the husband, wife, brother or sister or any lineal ascendant or descendant of that other member.

19. *Power of Government to notify exemptions and reductions.*—(1) The Government may, by notification, make an

exemption or reduction in rate, in respect of the tax on any specified class of passengers, luggage or goods having regard to all or any of the following matters, namely:—

(a) in the case of passengers and luggage, the purpose for which the journey is performed;

(b) in the case of goods, the commercial importance of such goods; and

(c) such other matters as may be prescribed.

(2) Any exemption from tax or reduction in the rate of tax notified under sub-section (1) may be subject to such restrictions and conditions as may be specified in the notification.

(3) The Government may, by notification, cancel or vary any notification issued under sub-section (1).

20. *Power to make rules.*—(1) The Government may, by notification make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) all matters expressly required or allowed by this Act to be prescribed;

(b) the intervals, if any, at which returns under section 5 shall be submitted;

(c) the maintenance of accounts and registers and the submission of returns and statements by operators;

(d) the manner of serving notices of demand under this Act;

(e) the duties and powers of officers appointed for the purpose of enforcing the provisions of this Act;

(f) generally regulating the procedure to be followed and the forms to be adopted in proceedings under this Act;

(g) any other matter for which there is no provision or no sufficient provision in this Act and for which provision is, in the opinion of the Government, necessary for giving effect to the purposes of this Act.

(3) The power to make rules conferred by this section, shall, except on the first occasion of the exercise thereof, be subject to the condition of the rules being made after previous publication for a period of not less than one month.

(4) Every rule made under this section and every notification issued under section 19 shall be laid as soon as possible before the Legislative Assembly while it is in session for a total period of fourteen days which may be comprised in one session or in two successive sessions, and if before the expiry of the session in which it is so laid or the session immediately following, the Legislative Assembly make any modification in the rule or notification or decide that the

rule or notification should not be issued, the rule or notification shall thereafter have effect only in such modified form or be of no effect, as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification.

21. *Bar of certain proceedings.*—(1) No prosecution or other proceeding shall be instituted in a Criminal court without the previous sanction of the Government, against any officer or servant of the Government, for any act done or purported to be done under this Act.

(2) No officer or servant of the Government shall be liable in respect of any such act in any civil or criminal proceeding, if the act was done in good faith in the course of the execution of duties or the discharge of functions imposed by or under this Act.

22. *Limitation for suits and prosecutions.*—No suit or other proceeding shall be instituted against the State and no suit, prosecution or other proceeding shall be instituted against any officer or servant of the Government in respect of any act done or purporting to be done under this Act, unless the suit, prosecution or other proceeding is instituted within one year from the date of the act complained of.

23. *Repeal.*—The Madras Motor Vehicles (Taxation of Passengers and Goods) Act, 1952 as in force in the Malabar District referred to in sub-section (2) of section 5 of the States Reorganisation Act, 1956 (Central Act 37 of 1956) is hereby repealed.

THE SCHEDULE

(See section 4)

1. (1) The composition fee referred to in section 4, shall, in relation to any period before the commencement of this Act, be calculated for the entire unexpired period of the currency of the permit or for a period of three months, whichever is less, at the rate,—

(a) in the case of a stage carriage, of 24 naye paise per seat per year per kilometre, of the total distance permitted to be covered by such stage carriage in a day or at the option of the operator of twelve rupees and fifty naye Paise per seat per quarter; and

(b) in the case of a public carrier vehicle, of twenty-two rupees and fifty naye Paise per month.

Explanation.—Where a stage carriage is permitted to carry standing passengers, one-third of the fee per seat referred to in clause (a) shall also be payable in respect of each of the standing passengers aforesaid as if seating accommodation had been provided for them.

(2) The provisions of this rule shall apply only to the Malabar District referred to in sub-section (2) of section 5 of the States Reorganisation Act, 1956 (Central Act 37 of 1956).

2. (1) The composition fee referred to in section 4, shall, in relation to any period after the commencement of this Act, be calculated for the entire unexpired period of the currency of the permit or for a period of three months, whichever is less, at the rate—

(a) in the case of a stage carriage, of 48 (Forty-eight) naye Paise per seat per year per kilometre of the total distance permitted to be covered by such stage carriage in a day or at the option of the operator, of 25 (Twenty-five) rupees per seat per quarter, and

(b) in the case of a public carrier vehicle, of Rs. 112.50 (Rupees One hundred and twelve and naye Paise fifty) per quarter.

Explanation I.—Where a stage carriage is permitted to carry standing passengers, one third of the fee per seat referred to in clause (a) of sub-rule (1) shall also be payable in respect of each of the standing passengers aforesaid as if seating accommodation had been provided for them.

Explanation II.—Where in pursuance of any agreement between the Government of Kerala and the Government of any other State, composition fee in respect of any stage carriage plying on a route lying partly in the State of Kerala and partly in the other State is payable to the Government of Kerala, composition fee in respect of such vehicle shall be calculated on the total distance covered by the stage carriage in such route.

(2) The amount of the composition fee calculated with reference to clause (a) or clause (b) of sub-rule (1) shall be payable at the option of the operator either quarterly or in three equal monthly instalments.

3. Any application for the grant or renewal of permission to pay the composition fee mentioned above, shall be made, not less than fifteen days before the commencement of the period for which the tax is intended to be compounded, provided that the prescribed officer may, in any case, for reasons to be recorded by him in writing, permit the application to be made not later than fifteen days from such commencement; and the application shall be accompanied by a receipt evidencing the payment into a Government treasury of the composition fee.